



Dan Bucks  
Director

# Montana Department of Revenue

SENATE TAXATION



Brian Schweitzer  
Governor

## MEMORANDUM

To: Senator Bob Lake and Members of the Senate Taxation Committee

From: Dan Bucks, Director

Date: January 20, 2011

Subject: SB75 – Department of Revenue Bill to Amend Statute to Allow Shorter Hours in Local Offices

I understand from Deputy Director Peura that you and other committee members continue to have some questions and concerns about this agency bill, in particular concerns about the local property assessment offices being accessible to farmers and ranchers at least five days per week. As you know, current statute section 2-16-117 requires the department to have offices open for business Monday through Friday, 8 a.m. to 5 p.m., that is 40 hours per week for 52 weeks of the year, excluding holidays.

In response to your concerns I would like to make a couple of points:

- For calendar year 2009 – the reappraisal year – our workload tracking data from Region Three indicates that one of our smaller offices had as few as 23 walk-in visits or phone calls from taxpayers (Sweet Grass County), three offices had fewer than 40 walk-in visits or phone calls from taxpayers (Stillwater, Golden Valley, and Wheatland Counties), and two counties had fewer than 62 walk-in visits or phone calls from taxpayers (Carter and Treasure Counties)
- In 2008 the department created a customized data base from our Orion tax records that we have made available **exclusively** to local government officials and staff. This online database allows them to pull up all the public record portions of residential property tax records across Montana so that they can have immediate access to the information for their own government purposes as well as to help them answer questions that they may get from taxpayers visiting their offices. With this accessible, online database, local government officials are able to help most citizens who come in with questions about their taxes. The commercial tax data will also be available on this website sometime during 2011.
- In addition to the accessible, online database, during the times that department staff would not be available in a specific county we would provide a phone number to an adjacent or nearby county for taxpayers to call to discuss matters that must be addressed to department staff. Once again, the majority of taxpayer inquiries are able to be addressed by department staff from nearby counties in addition to those in the original county of the question.

January 20, 2011

- Finally, I understand that the committee would prefer that any rules hearings that the department would have on scheduling reduced hours would be held outside of Helena and in the counties affected. I would agree with that process so that the department would plan to hold a rules hearing in or near each of the affected counties, and outside of Helena, so that citizens would have easier opportunity to participate in the rules process.

Once again, the department believes that this is an important government efficiency bill, an opportunity for us to more closely align our staffing plan to the actual workload demand across the state. As we continue to work through some AB26 and appeals backlog from the 2009 reappraisal, SB75 would provide us additional operational flexibility to more efficiently manage this workload situation and those in the future.